


## DEPARTMENT OF GENERAL SERVICES

**POLICY TITLE:** Accounting Chartfield Values  
**POLICY NUMBER:** FS-20  
**REVISION NUMBER:** N/A  
**APPROVED BY:** 

**DATE:** 01/15/09  
**EFFECTIVE DATE:** 07/01/08  
**PAGE:** 1 of 4  
**DGS Director**

### I. PURPOSE

The purpose of this policy is to outline the procedures for updating accounting chartfield values in PeopleSoft, the agency's financial accounting system, and eVA, the Commonwealth's eProcurement system.

### II. REFERENCES

- *CAPP 60101 Chart of Accounts*
- *CAPP 60105 Cost Codes*
- *CAPP 60106 Fund Codes*
- *CAPP 60108 Expenditure Codes*
- *CAPP 60109 Revenue Source Codes*
- *CAPP 60110 Project Codes*
- *DPB Object of Expenditure Structure (effective July 1, 2008 for FY2009)*

### III. DEFINITIONS

For purposes of this policy and related procedures, the terms are defined as follows:

<b>Account also known as</b>	Four to six character code used to identify how revenues and expenses should be classified for financial accounting purposes.
<b>Expenditure Object Code</b>	Expenditure Object Codes classify the specific type of expenditure or cost of the operation of public activities or services.
<b>or</b>	In PeopleSoft, this is a 4 to 6 digit code with most 4 digit codes ending in trailing zeroes (e.g., 112300).
<b>Revenue Source Code</b>	<p>Revenue Source Codes identify the specific types of revenues and receipts collected to support the activities of the Commonwealth.</p> <p>In PeopleSoft, this is a 5 to 6 character code with most codes beginning with zero (e.g., 02506). Most 6 character codes end with an alpha character (e.g., 07301B). All 5 digit codes beginning with a non-zero represent federal grant or contract revenue sources. Note that revenue source codes do not exist in eVA.</p>
<b>Activity</b>	Three to five character, DGS defined-code used to identify the smallest unit of work or a unique use/purpose within a project, grant, program, or entity.

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In PeopleSoft, activity may be used to represent project phases, building services, leave types, training/meetings, lab units, lab tests/services, or fleet parts/services.

### **Cost Center**

Three digit code used to identify the organizational unit responsible for a cost/expenditure or revenue stream.

In eVA, CARS, and PeopleSoft, a 3 digit cost center represents an organizational unit.

In PeopleSoft, a 5-digit cost center beginning with 5, 7, 8, or 9 represents a program (used for interface purposes only). A 5-digit cost center beginning with 1 represents a project.

### **Customer**

Three to six character, DGS defined-code used to identify a customer, client, building, parking deck, agency/division, or entity of which a revenue or expense relates.

### **Fund**

Four digit code used to classify data according to fiscal entities necessary to comply with legal requirements and GAAP. Revenues are deposited into funds in accordance with statutory provisions. The General Assembly appropriates according to funds. Expenditures are charged against the funds in accordance with those appropriations.

### **Project**

Five digit code used to identify a project or grant. Projects identify financial data that does not correspond directly to program activities and frequently does not fall within the normal fiscal period (i.e., fiscal year or biennium). The project component is also used to identify costs for Statewide activities that cut across agency lines and fall outside the program structure. The project structure is intended to give the agency the flexibility required in accumulating financial information for agency management purposes.

A 5-digit code beginning in 1 represents a project. A 5-digit code beginning in 8 represents a grant. In PeopleSoft, other internal DGS projects may utilize this structure.

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### IV. POLICY

It is the policy of DGS to ensure that accounting chartfield values in PeopleSoft and eVA reflect the accounting classification hierarchy approved for use by the Department of Planning and Budget (DPB) and the Department of Accounts (DOA).

### V. RESPONSIBLE DIVISION/STAFF DIRECTOR

DGS Controller will be responsible for making revisions to this policy as necessary.

### VI. CONTACT POSITION FOR INTERPRETATION

DGS Controller, Fiscal Services, (804) 786-7925

### VII. POLICIES SUPERSEDED

Not applicable.

### VIII. EXCEPTIONS

Not applicable.

### IX. PROCEDURES

#### A. ACCOUNTING CHARTFIELD VALUES

1. DGS Fiscal Services *shall* maintain accounting chartfield values within PeopleSoft to correctly reflect at all times the approved and published DPB/DOA accounting classification elements in use by the agency. Note that both Activity and Customer are DGS-defined and not DPB/DOA approved and published codes:
  - a. New accounting chartfield values, applicable to DGS, *shall* be added to PeopleSoft within *30 days of notification* of such code being added to the CAPP Manual.
  - b. Obsolete accounting chartfield values *shall* be inactivated from PeopleSoft within *30 days of notification* of such code being removed from the CAPP Manual.
  - c. Revised chartfield descriptions *shall* be modified in PeopleSoft within *30 days of notification* of such code being revised in the CAPP Manual.

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2. DGS Fiscal Services *shall* notify the eVA Account Executive with copy to the DGS Security Officer and DGS eVA Security Officer of any changes to accounting chartfield values within PeopleSoft within *7 days* of making such change in PeopleSoft.
3. eVA Account Executive *shall* update accounting chartfield values in eVA within *7-14 days* of notification of such change being made in PeopleSoft.

**X. EFFECTIVE DATE, DISTRIBUTION METHOD, AND EXPIRATION DATE**

This policy shall be distributed through normal distribution channels. It shall be effective July 1, 2008 for 7 years expiring on July 1, 2015.